



STATE BOARD OF EQUALIZATION

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(916) 445-4982

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ERNEST J. DRONENBURG, JR.
Second District, San Diego
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Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary
No. 81/119

September 29, 1981

TO COUNTY ASSESSORS:

CERTIFICATE OF MAILING
REVENUE AND TAXATION CODE SECTION 441(b) (2) and (3)

On September 8, 1981, the Governor signed Assembly Bill 1553 into law. It is Chapter 361 of the 1981 Statutes, effective January 1, 1982.

This legislation permits you to mail notices concerning nonfiled property statements by first-class mail as well as by certified or registered mail. If you choose this option, you must obtain a certificate of mailing issued by the United States Postal Service.

A certificate of mailing, a kind of receipt, merely verifies that you entered a piece of mail bearing a first-class postage into the postal system on a particular date. You will not receive any type of notice indicating that the mail was received by the addressee. Certificates of mailing presently cost forty cents (40¢) per item mailed, plus regular first-class postage.

If you do choose the certificate of mailing alternative to send your notices, the penalty provided for by Revenue and Taxation Code Section 463 cannot be imposed if the property statement is filed within 20 days of the date shown on the certificate of mailing.

Enclosed is a copy of this legislation; if you have any questions about it, please call Don Brower at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sm
Enclosure